

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17-BK-3283-LTS

(Jointly Administered)

**NOTICE OF REMOVAL OF CERTAIN CLAIMS FROM ALTERNATIVE DISPUTE  
RESOLUTION AND ADMINISTRATIVE CLAIMS RECONCILIATION**

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

To the Honorable United States District Judge Laura Taylor Swain:

1. On April 1, 2020, this Court entered the *Order (A) Authorizing Alternative Dispute Resolution Procedures, (B) Approving Additional Form of Notice, and (C) Granting Related Relief* [ECF No. 12576] (the “ADR Order”). On December 20, 2022, this Court entered the *Order Granting Motion of the Financial Oversight and Management Board for Puerto Rico to Amend Alternative Dispute Resolution Procedures* [ECF No. 23113] (the “Amended ADR Order”). The Amended ADR Order authorizes the Commonwealth of Puerto Rico (the “Commonwealth”), the Puerto Rico Highways and Transportation Authority (“HTA”), the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), the Puerto Rico Electric Power Authority (“PREPA”), and the Puerto Rico Public Buildings Authority (“PBA,” and together with the Commonwealth, HTA, ERS, and PREPA, the “Debtors”) to resolve general unsecured claims using the procedures approved by the court in the Amended ADR Order [ECF No. 23113-1] (the “ADR Procedures”).

2. In accordance with the terms and conditions of the Amended ADR Order, the Debtors have filed thirty-four notices transferring claims (collectively, the “ADR Designated Claims”) into the ADR Procedures (as defined in the Amended ADR Order), and have transferred approximately 2,500 claims into the ADR Procedures.

3. On March 12, 2020, the Court entered the *Order (A) Authorizing Administrative Reconciliation of Claims, (B) Approving Additional Form of Notice, and (C) Granting Related Relief* [ECF No. 12274] (the “ACR Order”), authorizing the Debtors to resolve certain Pension/Retiree Claims, Tax Refund Claims, Public Employee Claims, and Grievance Claims (each as defined in the ACR Order) utilizing the Debtors’ existing administrative reconciliation processes (the “ACR Procedures”).

4. In accordance with the terms and conditions of the ACR Order, the Debtors have filed thirty-three notices transferring claims into the ACR Procedures (as defined in the ACR Order), and have transferred approximately 46,230 claims (collectively, the “ACR Designated Claims”), into the ACR Procedures. The ACR Designated Claims will be resolved utilizing the Pension/Retiree Procedures, the Tax Refund Procedures, the Public Employee Procedures, and/or the Grievance Procedures (each as defined in the ACR Order), as set forth in the ACR Transfer Notices.

5. In light of information received from the claimants following the transfer of claims, the Debtors have determined that certain ADR Designated Claims and ACR Designated Claims will be most efficiently resolved via omnibus objections. Accordingly, the Debtors hereby remove from the ADR Procedures the claims identified on Exhibit A hereto, and remove from the ACR Procedures the claims identified on Exhibit B hereto.

Dated: August 18, 2023  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

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**EXHIBIT A**

<b>Claim</b>	<b>Claimant</b>	<b>Debtor</b>
37982	ACEVEDO CORTES, VIRGINIA	Commonwealth of Puerto Rico
8451	AIKEN UNIFORMS, INC.	Commonwealth of Puerto Rico
51972	ALBERTY MARRERO, SOCORRO	Commonwealth of Puerto Rico
16489	ALEJANDRO SOLIS LOPES & BRENDA FELICIANO	Commonwealth of Puerto Rico
15829	ALONSO FUENTES, MARIA ELENA	Commonwealth of Puerto Rico
51225	ALONSO RIVERA, BRENDA	Commonwealth of Puerto Rico
43276	ALONSO, REYNALDO	Commonwealth of Puerto Rico
63836	ALTURET, LUCIAN	Commonwealth of Puerto Rico
17461	ALVAREZ MATTA, CARL	Commonwealth of Puerto Rico
20218	ANA BOSCH VELEZ, ZWINDA S. FERRERAS BOSCH Y ANGEL JOSE FARRAS BOSCH	Commonwealth of Puerto Rico
19443	ANA BOSCH VELEZ, ZWINDA S. FERRERAS BOSCH Y ANGEL JOSE FERRAS BOSCH	Puerto Rico Highways and Transportation Authority
53070	ANDÚJAR, ISAÍRA RODRÍGUEZ	Commonwealth of Puerto Rico
11789	ANGULO MILLAN, SAMUEL	Commonwealth of Puerto Rico
10159	APONTE RAMOS, HEIDI	Commonwealth of Puerto Rico
57273	APONTE VAZQUEZ, MADELINE	Commonwealth of Puerto Rico
52627	ARROYO MOLINA, FELIX	Commonwealth of Puerto Rico
61082	AULET RIVERA, NILDA R	Commonwealth of Puerto Rico
64263	AYALA YAMBOT, NORMA	Commonwealth of Puerto Rico
69615	AYALA, LAURA	Commonwealth of Puerto Rico
109945	BALLESTER-AROCHO, VIRGINIA I.	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
61868	BANCHS VINAS, ENITH A.	Commonwealth of Puerto Rico
5409	BENABE & ASOCIADOS, LLC	Commonwealth of Puerto Rico
12719	BONES DIAZ, EDWIN F	Puerto Rico Highways and Transportation Authority
19104	BUFETE CASTRO - PEREZ & CASTRO	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
31867	CABELLO ACOSTA, WILMARIE	Commonwealth of Puerto Rico
81637	CALIXTO RODRIGUEZ, GUILLERMO	Commonwealth of Puerto Rico
28417	CAMACHO PAGAN, YAHAIRA	Commonwealth of Puerto Rico
20481	CAMARERO RIVERA, MARIA DEL CARMEN	Commonwealth of Puerto Rico
8776	CANCEL DIARZA, MARILYN	Commonwealth of Puerto Rico
88388	CANO RODRIGUEZ, ROBERTO	Commonwealth of Puerto Rico
2379	CARO MORENO, CARELYN	Commonwealth of Puerto Rico
37876	CARRASQUILLO, HECTOR VELEZ	Commonwealth of Puerto Rico
127834	CENTENO ORTEGA, JESUS M.	Puerto Rico Highways and Transportation Authority
20332	CHRISTOPHER CRUZ-RODRIGUEZ, MARIA DE LOURDES RODRIGUEZ RUIZ & NATALIA CRUZ RODRIGUEZ	Commonwealth of Puerto Rico
9427	COLON COATES, NANCY	Commonwealth of Puerto Rico
38387	COLON ORTIZ, ROSA	Commonwealth of Puerto Rico
56790	COLON RODRIGUEZ, CARLOS J.	Commonwealth of Puerto Rico
39690	COLON, ASUNCION QUINONES	Puerto Rico Highways and Transportation Authority
88591	COLON-GONZALEZ, JUAN IVAN	Commonwealth of Puerto Rico
89911	CONCEPCION OSORIO, MIRIAM A	Commonwealth of Puerto Rico
22683	CONSTRUCCIONES JOSE CARRO, S.E.	Puerto Rico Highways and Transportation Authority
8681	CORDERO JAVIER, CRISTINA	Commonwealth of Puerto Rico
30144	CORPORACION DE SERVICIOS INTEGRALES DE SALUD DEL AREA DE BARRANQUITAS, COMERIO,COROZAL, NARANJITO Y OROCOVIS, INC.	Commonwealth of Puerto Rico
84542	CORRALIZA RODRIGUEZ, CARMEN L	Commonwealth of Puerto Rico
11573	CORREA GUERRA, MARIA	Commonwealth of Puerto Rico
23136	CORREA-VALES, JUAN J.	Commonwealth of Puerto Rico
18241	CORTES, ANA MISLAN	Puerto Rico Highways and Transportation Authority
144721	CRUZ BERRIOS, JOSE JULIAN	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
47402	CRUZ GUZMAN, TEODORO	Commonwealth of Puerto Rico
122702	CRUZ SANCHEZ, JOSE	Commonwealth of Puerto Rico
43795	CRYSTAL Y OTROS, ROMERO CRUZ	Commonwealth of Puerto Rico
36099	DAVID CRUZ / WANDA MIRANDA AND CONJUGAL PARTNERSHIP CRUZ-MIRANDA	Commonwealth of Puerto Rico
16141	DÁVILA ARZUAGA, BENITO	Commonwealth of Puerto Rico
18825	DAVILA SUAREZ, RAFAEL E	Commonwealth of Puerto Rico
17687	DAVILA SUAREZ, RAFAEL E	Puerto Rico Highways and Transportation Authority
31267	DE JESUS BERRIOS, LUCILA	Commonwealth of Puerto Rico
13305	DE JESUS SILVA, ERICK J	Commonwealth of Puerto Rico
112904	DE LOURDES RODRIGUEZ, MARIA	Commonwealth of Puerto Rico
13193	DELGADO DURAN, VILMARIE	Commonwealth of Puerto Rico
16401	DELGADO PEREZ, DIEGO	Commonwealth of Puerto Rico
10253	DELGADO SEGUI, MIGDALIA	Commonwealth of Puerto Rico
11796	DELGADO SEGUI, MIGDALIA	Puerto Rico Highways and Transportation Authority
48038	DELGADO VALENTIN, RAQUEL	Commonwealth of Puerto Rico
9742	DEMETER INTERNATIONAL INC.	Commonwealth of Puerto Rico
127995	DIAZ LOPEZ, CARMEN M.	Commonwealth of Puerto Rico
137071	DIAZ MATEO, ASTRID MARINA	Commonwealth of Puerto Rico
6560	DIAZ TORRES, IRIS N.	Commonwealth of Puerto Rico
8121	DÍAZ TORRES, ROSALINA	Commonwealth of Puerto Rico
10257	DIOGENTS INTERNATIONAL CONSULTING CORP.	Commonwealth of Puerto Rico
12055	DOMINGUEZ CABEZUDO, JOAN	Commonwealth of Puerto Rico
31808	DRULLARD ALONSO, JOSELYN	Commonwealth of Puerto Rico
75959	E ROJAS PUCCINI, SUCN BERTA	Commonwealth of Puerto Rico
120417	ECHAVARRY OCASIO, CYNTHIA	Commonwealth of Puerto Rico
8011	FALCON COLON, LUZ ELIA Y ELIA LUZ FALCON COLON	Commonwealth of Puerto Rico
81994	FELICIANO PAGAN, ANA	Commonwealth of Puerto Rico
53609	FERNÁNDEZ MUNDO, DARNES	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
14876	FIGUEROA BERRIOS, ANGEL F.	Commonwealth of Puerto Rico
17351	FRIAS, RAMONA C	Commonwealth of Puerto Rico
34279	GALARZA GONZALEZ, GUARIONEX	Commonwealth of Puerto Rico
114291	GALARZA RODRIGUEZ, OMAR	Commonwealth of Puerto Rico
103649	GARCIA LOPERENA, ELISA M.	Commonwealth of Puerto Rico
52966	GARCIA PERALES, DAMARIS	Commonwealth of Puerto Rico
14354	GARCIA ROSARIO, BRENDA	Commonwealth of Puerto Rico
28272	GARCIA TORRES, JOSE A.	Commonwealth of Puerto Rico
135714	GARCIA VELEZ, HECTOR J.	Commonwealth of Puerto Rico
137370	GERENA, JULISA	Commonwealth of Puerto Rico
12031	GERONIMO PEREZ, MARIA	Commonwealth of Puerto Rico
8417	GOMEZ RAMIREZ, GLORIA Y OTROS	Commonwealth of Puerto Rico
34568	GONZALEZ LOPEZ, LILLIAM	Commonwealth of Puerto Rico
9489	GONZALEZ PLUGUEZ, HECTOR	Commonwealth of Puerto Rico
53622	GONZALEZ RAMOS, MARISOL	Commonwealth of Puerto Rico
83644	GONZALEZ ROMAN, ANA M M	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
11866	GONZALEZ SOTOMAYOR, MARIA	Puerto Rico Highways and Transportation Authority
137818	GONZALEZ, JOSE	Commonwealth of Puerto Rico
21000	GUERRERO RIVERA, JESSICA	Commonwealth of Puerto Rico
38501	GUILLEMO-SANCHEZ, JAVIER ALBERTO	Commonwealth of Puerto Rico
44349	GUILLERMO MOLINA, JAVIER MIGUEL	Commonwealth of Puerto Rico
133280	GUILLERMO, NEGRON STGO. REPRESENTING MINOR S.N.A.	Commonwealth of Puerto Rico
12420	GUTIERREZ GOMEZ, SERGIO E.	Commonwealth of Puerto Rico
63254	GUZMAN ARIZMENDI, MANUEL	Commonwealth of Puerto Rico
6069	GUZMAN OLMEDA, CHRISTIAN	Commonwealth of Puerto Rico
8199	HERNÁNDEZ DE JESÚS, ABEL	Commonwealth of Puerto Rico
131462	HERNANDEZ RIVERA, JOSE A.	Commonwealth of Puerto Rico
13327	ILARROTA GONZALES, AIDA J.	Commonwealth of Puerto Rico
10148	IRIZARRY BENEJAM, JULIO	Commonwealth of Puerto Rico



Claim	Claimant	Debtor
5664	IRIZARRY CALDERÓN, YAZMIN MILAGROS Y OTROS	Commonwealth of Puerto Rico
3991	IRIZARRY OTANO, LIZANDRA	Commonwealth of Puerto Rico
9630	J.A.G.T., MINOR, REPRESENTED BY HIS MOTHER MADELINE TORRES CARTAGENA	Commonwealth of Puerto Rico
41675	JIMENEZ BRACERO, MARGARITA	Commonwealth of Puerto Rico
12821	JORGE R. POZAS NET.	Commonwealth of Puerto Rico
14819	JOSE L. QUIÑONES VILLANUEVA V . ELA DE PR	Commonwealth of Puerto Rico
179114	KATHERINE FIGUEROA AND GUY SANCHEZ	Commonwealth of Puerto Rico
9942	LANDAN ARROYO, JIMMY ORLANDO Y OTROS	Commonwealth of Puerto Rico
13055	LEBRÓN FIGUEROA, NYDIA	Commonwealth of Puerto Rico
136775	LEON CARTAGENA, MARIA W	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
13410	LEON COSME, RUBEN	Puerto Rico Highways and Transportation Authority
52947	LEYVA ROMERO, RAFAEL	Commonwealth of Puerto Rico
53010	LLOPIZ BURGOS, WANDA	Commonwealth of Puerto Rico
38538	LOPEZ , MARTHA RIVERA	Commonwealth of Puerto Rico
8929	LÓPEZ COTTO, MYRIAM	Commonwealth of Puerto Rico
11704	LOPEZ MORA, RAFAEL R.	Commonwealth of Puerto Rico
36068	LOPEZ ORTIZ, BAMILY	Commonwealth of Puerto Rico
14057	LOPEZ PAGAN, RAFAEL ANGEL	Commonwealth of Puerto Rico
8307	LOPEZ PENA, DAVID & RIVERA, CARMEN	Commonwealth of Puerto Rico
51316	LÓPEZ ROLÓN, CARMEN ALICIA	Commonwealth of Puerto Rico
11123	LOYOLA MERCADO, ANGEL I.	Commonwealth of Puerto Rico
106792	LUCENA SOTO, DIONISIO	Commonwealth of Puerto Rico
22544	LUCIANO RIVERA, ALEXANDER & JESSICA ORTIZ DIAZ	Commonwealth of Puerto Rico
26647	LUGO LEBRON, PABLO	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
145264	MALDONADO RODRIGUEZ, NILDA	Commonwealth of Puerto Rico
9589	MALDONADO, WANDA	Commonwealth of Puerto Rico
114289	MANGUAL MOJICA, JOSE B	Commonwealth of Puerto Rico
114290	MANGUAL RODRIGUEZ, YAJAIRA	Commonwealth of Puerto Rico
8281	MARIA ORTIZ, ELSA	Commonwealth of Puerto Rico
29328	MARQUEZ ESCOBAR, EVELYN T	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
46251	MARQUEZ SANCHEZ Y OTROS, CARMELO	Commonwealth of Puerto Rico
13127	MARRERO ARCHILLA, RICHARD	Commonwealth of Puerto Rico
4391	MARTINEZ GOMEZ, ROSA	Commonwealth of Puerto Rico
17068	MARTINEZ GONZALEZ, DELIA M.	Puerto Rico Highways and Transportation Authority
10500	MARTINEZ-ECHEVARRIA, EDUARDO H	Commonwealth of Puerto Rico
58801	MASSA PEREZ, MARIA M.	Commonwealth of Puerto Rico
41063	MATEO RODRIGUEZ, JOSE	Commonwealth of Puerto Rico
136507	MATOS JIMENEZ, YANIRA	Commonwealth of Puerto Rico
8810	MATOS RODRIGUEZ, JOSE	Commonwealth of Puerto Rico
28624	MATOS, EFRAIN	Puerto Rico Highways and Transportation Authority
134473	MEDINA , AMNERIS	Commonwealth of Puerto Rico
152899	MEDINA, MIGUEL A.	Commonwealth of Puerto Rico
54028	MENENDEZ SEPULVEDA, JORGE	Commonwealth of Puerto Rico
112323	MERCADO BERRIOS, MARIA DELMA	Commonwealth of Puerto Rico
25488	MIRANDA VELEZ, SANDRA	Commonwealth of Puerto Rico
38351	MONSERRATE FLECHA, ANA I.	Commonwealth of Puerto Rico
12064	MORALES DÍAZ, NANCY	Commonwealth of Puerto Rico
14725	MORALES LOPEZ, DIANA IRIS	Commonwealth of Puerto Rico
39	MORALES, AUGUSTO	Commonwealth of Puerto Rico
29826	MOREYMA RODRIGUEZ, CINTHIA	Commonwealth of Puerto Rico
11968	MULERO RODRIGUEZ, JENNIFER L	Commonwealth of Puerto Rico
140832	MUNIZ TORRES, ALICIA I	Commonwealth of Puerto Rico
96481	MUNOZ NEGRON, LUIS ALBERTO	Employees Retirement System of the Government of the Commonwealth of Puerto Rico

Claim	Claimant	Debtor
141265	MYRIAM BETANCOURT LOPEZ, ET ALS.	Commonwealth of Puerto Rico
102523	NELSON RAMOS & SAMUEL HERNANDEZ DIAZ	Puerto Rico Highways and Transportation Authority
6600	NIEVES DOMINGUEZ, HERIBERTO	Commonwealth of Puerto Rico
79174	NIEVES RUIZ, WENDY	Commonwealth of Puerto Rico
8190	NOVAS BEATO, JEFFREY	Commonwealth of Puerto Rico
24250	OCASIO BRAVO, RODOLFO G	Commonwealth of Puerto Rico
52161	OCASIO MATOS, BARBARA	Commonwealth of Puerto Rico
43382	ORTIZ DAVID, VICTOR M	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
4773	ORTIZ LEGRAND, LUIS GABRIEL	Commonwealth of Puerto Rico
52441	ORTIZ MEDINA, ANITZA	Commonwealth of Puerto Rico
11428	ORTIZ MENDEZ, OLGA	Commonwealth of Puerto Rico
48594	ORTIZ SANABRIA, LUIS M.	Commonwealth of Puerto Rico
12859	ORTIZ SANCHEZ, GLORIMAR	Commonwealth of Puerto Rico
12953	ORTIZ VERAS, MARGARITA	Commonwealth of Puerto Rico
28926	OSORIO PIZARRO, NEIDA	Commonwealth of Puerto Rico
20269	OSORIO-COLLAZON, HOLVIN	Commonwealth of Puerto Rico
24598	OTERO AMEZAGA, CESAR	Commonwealth of Puerto Rico
37951	PADILLA VELEZ, ANIBAL	Commonwealth of Puerto Rico
46398	PADILLA VELEZ, JESUS	Commonwealth of Puerto Rico
101777	PAGAN BEAUCHAMP, MARIA DESIREE	Commonwealth of Puerto Rico
15124	PAGAN RIVERA , MARIA	Commonwealth of Puerto Rico
8413	PANIAGUA BENÍTEZ, YARITZA	Commonwealth of Puerto Rico
52423	PANTOJAS, ADALBERTO	Commonwealth of Puerto Rico
51228	PASTRANA ORTIZ, PEDRO	Commonwealth of Puerto Rico
111612	PEDROSA RAMIREZ, JUAN	Puerto Rico Highways and Transportation Authority
13349	PELLOT ORIZ, YESENIA	Commonwealth of Puerto Rico
9263	PENA BETANCES, CHRISTIAN	Commonwealth of Puerto Rico
76570	PEREZ CANCHANY, YOLANDA	Commonwealth of Puerto Rico
84857	PEREZ MARCO, JONATAN	Commonwealth of Puerto Rico
18	PEREZ RIVERA, JAVIER	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
34469	PEREZ TORRES, SANDRA	Puerto Rico Highways and Transportation Authority
33634	PIZARRO PENALOZA, ISAAC	Commonwealth of Puerto Rico
57	PIZARRO-CORREA, LUZ	Commonwealth of Puerto Rico
101733	POU MARTINEZ, ANTONIO CAYETANO	Commonwealth of Puerto Rico
9557	PROFESSION CONSULTING INTERNATIONAL GROUP, INC.AL	Commonwealth of Puerto Rico
10517	PROFESSIONAL CONSULTING INTERNATIONAL GROUP INC	Commonwealth of Puerto Rico
10246	QUESADA MORIS, ALFREDO	Commonwealth of Puerto Rico
19321	QUINONES BENITEZ, RAUL	Commonwealth of Puerto Rico
24294	QUINONES FLORES, ANA	Commonwealth of Puerto Rico
94780	QUINONES RIVERA, NOEL	Commonwealth of Puerto Rico
17497	RAMIREZ Y OTROS , ANGEL	Commonwealth of Puerto Rico
43509	RAMOS MUNDO, NELSON	Commonwealth of Puerto Rico
9514	RAMOS REYES, YARITZA	Commonwealth of Puerto Rico
27484	RAMOS SANTIAGO, ETS. AL, XAVIER J	Commonwealth of Puerto Rico
52923	RAMOS VAZQUEZ, NOELIA	Commonwealth of Puerto Rico
32414	RAMOS VICENTE, AGUSTIN	Puerto Rico Highways and Transportation Authority
76284	RESTO ALTURET, BRAYAN	Commonwealth of Puerto Rico
111999	RESTO PEREZ, NICOLAS	Commonwealth of Puerto Rico
81439	REYES CABRERA, HILDA B	Commonwealth of Puerto Rico
10249	REYES FALCON, MARISOL	Commonwealth of Puerto Rico
116762	REYES RIVERA, NILDA	Commonwealth of Puerto Rico
82027	RIOS VARGAS, ELISA	Commonwealth of Puerto Rico
52347	RIVAS SANTIAGO, YAITZA	Commonwealth of Puerto Rico
179755	RIVERA COLON, NESTOR	Puerto Rico Highways and Transportation Authority
144752	RIVERA DIAZ, MIGUEL A.	Commonwealth of Puerto Rico
11442	RIVERA LOPEZ, COSME LUIS	Commonwealth of Puerto Rico
109229	RIVERA NUNEZ, GLORIA I	Commonwealth of Puerto Rico
126353	RIVERA ORTIZ, MIGDALIA	Commonwealth of Puerto Rico
85059	RIVERA PEREZ , ROBERTO	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
60661	RIVERA, MIRTA JULIA	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
6296	RODRIGUEZ CEDENO, JOSE M	Commonwealth of Puerto Rico
23941	RODRIGUEZ DEYNES, VICTOR	Commonwealth of Puerto Rico
89150	RODRIGUEZ FLECHA, ZAIDA L	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
39200	RODRIGUEZ HERNANDEZ, RUTH N.	Commonwealth of Puerto Rico
10504	RODRIGUEZ HERNANDEZ, RUTH N.	Puerto Rico Highways and Transportation Authority
16842	RODRIGUEZ MADERA, ALEXANDER	Commonwealth of Puerto Rico
27153	RODRIGUEZ MARTINEZ, JESSICA	Commonwealth of Puerto Rico
8722	RODRIGUEZ MATOS, OLGA	Commonwealth of Puerto Rico
8797	RODRIGUEZ MATOS, OLGA	Puerto Rico Highways and Transportation Authority
8654	RODRIGUEZ MEJIA, FELIX A.	Commonwealth of Puerto Rico
2535	RODRIGUEZ MELENDEZ, JOSE M.	Puerto Rico Highways and Transportation Authority
29215	RODRIGUEZ ROSARIO, WALESKA	Commonwealth of Puerto Rico
37567	ROLON ORTEGA, CARMEN M	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
130067	ROLON RODRIGUEZ, MARIA L.	Commonwealth of Puerto Rico
28804	ROSA CASTRO, GLENDA	Commonwealth of Puerto Rico
150419	ROSA NUNEZ, HUMBERTO	Commonwealth of Puerto Rico
8297	ROSADO CHARON, MONSERRATE	Commonwealth of Puerto Rico
13116	ROSADO GONZALEZ, ROSA A.	Commonwealth of Puerto Rico
12256	RUIZ GUADARRAMA, ARNOLD D	Commonwealth of Puerto Rico
147169	RUIZ MORALES, MARIA T.	Commonwealth of Puerto Rico
174289	SALUD INTEGRAL EN LA MONTAÑA	Puerto Rico Public Buildings Authority (PBA)
19529	SANCHEZ BRETON, MAYRA	Commonwealth of Puerto Rico
37151	SANCHEZ ORTIZ, NORMA IRIS	Commonwealth of Puerto Rico
25014	SANCHEZ RAMOS, CARMEN A	Commonwealth of Puerto Rico
38603	SANCHEZ SOLDEVILLA, MARIA	Commonwealth of Puerto Rico
74066	SANCHEZ-RODRIGUEZ, FRANCISCO	Commonwealth of Puerto Rico
7149	SANTIAGO ALBALADEJO, MANUEL	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
95360	SANTIAGO RODRIGUEZ, IRIS N.	Commonwealth of Puerto Rico
99012	SANTIAGO RODRIGUEZ, IRIS N.	Commonwealth of Puerto Rico
12478	SANTIAGO, JOSUE TORRES	Commonwealth of Puerto Rico
17929	SANTOS OLIVERAS, ELBA	Commonwealth of Puerto Rico
134823	SINDICATO DE BOMBERAS UNIDOS DE PR	Commonwealth of Puerto Rico
43097	SINDICATO DE BOMBEROS UNIDOS DE PUERTO RICO	Commonwealth of Puerto Rico
53011	SOTO CALDERON, JUDITH	Commonwealth of Puerto Rico
15762	SOTO TOLEDO, JESUS	Commonwealth of Puerto Rico
13430	SUCN. CARLOS ALBERTO LOPATEGUI ESTARELLAS	Commonwealth of Puerto Rico
27052	TORO MORALES, MIGUEL A.	Commonwealth of Puerto Rico
10248	TORRES CARTAGENA, MADELINE	Commonwealth of Puerto Rico
14091	TORRES ORTEGA, CAMILLE	Commonwealth of Puerto Rico
40379	TORRES PAGAN, MARIA DE LOS A.	Commonwealth of Puerto Rico
10900	TORRES RIVERA, JUAN RAMON	Commonwealth of Puerto Rico
12176	TORRES RIVERA, LIDO JUAN	Commonwealth of Puerto Rico
11791	TORRES RIVERA, OLGA	Commonwealth of Puerto Rico
94739	TORRES ROSA, MELVIN	Commonwealth of Puerto Rico
49	TORRES ROSARIO, CARLOS	Commonwealth of Puerto Rico
8206	TORRES TORRES, YERALIS MARIE Y OTROS	Commonwealth of Puerto Rico
14450	TORRES VELAZQUEZ, WANDA	Commonwealth of Puerto Rico
32167	TREVINO ORTIZ, WANDA	Commonwealth of Puerto Rico
164	UNIVERSIDAD CENTRAL DEL CARIBE, INC.	Commonwealth of Puerto Rico
24773	VALENTIN-COLLAZO, ENID	Commonwealth of Puerto Rico
167360	VARGAS-FONTANEZ, PEDRO A.	Commonwealth of Puerto Rico
173055	VAZQUEZ ROJAS, RAMON L.	Commonwealth of Puerto Rico
173056	VÁZQUEZ ROJAS, RAMÓN L.	Puerto Rico Highways and Transportation Authority
33282	VILLANUEVA ACEVEDO, MARGARITA	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
12252	ZAMBRANA, CARLOS M.; ZAMBRANA, SUCN. CARLOTA	Commonwealth of Puerto Rico
63702	VARGAS FONTANEZ, PEDRO A	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
10974	SANTANA BÁEZ, ELIEZER	Commonwealth of Puerto Rico
12000	GONZALEZ TORRES, ANGEL	Commonwealth of Puerto Rico
12037	RIVERA RIVERA, ANTONIO	Commonwealth of Puerto Rico
13408	ESTRADA MIRANDA, ARMANDO	Commonwealth of Puerto Rico
13562	MALDONADO SANTANA, MARTY	Commonwealth of Puerto Rico
13732	RODRIGUEZ CASILLA, VALENTIN	Commonwealth of Puerto Rico
13906	MELLENDEZ RODRIGUEZ, WILFREDO	Commonwealth of Puerto Rico
14080	GELL MARTE, RAFAEL	Commonwealth of Puerto Rico
14201	GARCIA VILLANUEVA, JUAN	Commonwealth of Puerto Rico
14604	MALDONADO MARINEZ, JOSE	Commonwealth of Puerto Rico
95245	CARRERA MONTALVO, RAUL	Commonwealth of Puerto Rico

**EXHIBIT B**

<b>Claim</b>	<b>Claimant</b>	<b>Debtor</b>
50373	ADORNO ESQUILIN, MILISA	Puerto Rico Highways and Transportation Authority
5544	ALMODOVAR RAMIREZ, EDEL W	Commonwealth of Puerto Rico
12941	ALVARADO CARTAGENA, HÉCTOR	Puerto Rico Highways and Transportation Authority
6171	ANDINO VEGA, MILDRED	Puerto Rico Highways and Transportation Authority
81405	ANTONIA RUIZ TORRES SUCECION JUAN JACOB RIVERA ROSADO	Commonwealth of Puerto Rico
63977	ARMANDO JOSE MALDONADO CRIADO-EN CARACTER DE HEREDERO-SUCESION CARMEN N. CRIADO CRIADO	Commonwealth of Puerto Rico
5887	AROCHO NIEVES, JOSÉ	Puerto Rico Highways and Transportation Authority
156863	AROCHO SALTAR, CARLOS E	Commonwealth of Puerto Rico
5768	BARBOZA VELEZ, CECILIA	Puerto Rico Highways and Transportation Authority
121918	BATISTA DIAZ, MACYS H.	Commonwealth of Puerto Rico
5673	BELTRAN RODRIGUEZ, MILAGROS	Commonwealth of Puerto Rico
162679	CABALLERO RODRIGUEZ, MARITZA	Commonwealth of Puerto Rico
113334	CARRERO JUSINO, MIGUEL	Commonwealth of Puerto Rico
20185	CARTAGENA, HECTOR ALVAREZ	Puerto Rico Highways and Transportation Authority
63187	CASTRO ECHEVARRIA, ALBA J	Puerto Rico Highways and Transportation Authority
178995-1	CASTRODAD BERRIOS, ADA M.	Commonwealth of Puerto Rico
47259	CINTRON VELAZQUEZ, LUIS I	Commonwealth of Puerto Rico
5540	COLLAZO OROPEZA, GISELA	Puerto Rico Highways and Transportation Authority
29492-1	COLLAZO OTERO, MARIEL	Commonwealth of Puerto Rico
38458	COLON CRUZ, JOSE A.	Puerto Rico Highways and Transportation Authority



Claim	Claimant	Debtor
19990	COLON IRIZARRY, RAMON	Puerto Rico Highways and Transportation Authority
103732	COLON PINEIRO, FRANCISCO	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
106722	COLON PINEIRO, FRANCISCO	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
117229	COLÓN PIÑEIRO, FRANCISCO	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
49590	COSME RIVERA, HERIBERTO	Puerto Rico Highways and Transportation Authority
163908	CRUZ GOMEZ, ROSALIA	Commonwealth of Puerto Rico
119533	CRUZ PALMER, MELVIN J.	Commonwealth of Puerto Rico
124806	DE JESUS SOTO, MITCHELL E.	Commonwealth of Puerto Rico
59020	DEL CARMEN ALBALADEJO, MIRNA	Commonwealth of Puerto Rico
46660	DOMINGUEZ PEREZ, JAVIER E.	Puerto Rico Highways and Transportation Authority
2896	ESCANIO QUINONES, ALBERT	Commonwealth of Puerto Rico
53495	ESQUILIN GARCIA, TAYNA	Commonwealth of Puerto Rico
12191	ESTHER RIOS DE SANTIAGO C/P ESTHER RIOS CRESPO	Commonwealth of Puerto Rico
65397	FARGAS LLANOS, NANCY	Commonwealth of Puerto Rico
5716	FERREIRA MERCED, GIOVANNA	Puerto Rico Highways and Transportation Authority
50162	FIGUEROA LUGO, MIGUEL E	Commonwealth of Puerto Rico
86604	FOURNIER ARCE, ROSA	Commonwealth of Puerto Rico
179032-1	GALARZA FIGUEROA, MARIEVA	Commonwealth of Puerto Rico
5999	GARCIA BELTRAN, JOSE A	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
3446	GARCIA BELTRAN, LUIS A	Commonwealth of Puerto Rico
5679	GARCIA SANTIAGO, ANGEL L	Commonwealth of Puerto Rico
6047	GARCIA SANTIAGO, ANGEL L	Commonwealth of Puerto Rico
7947	GARCIA, CARMELO RONDON	Commonwealth of Puerto Rico
14088	GONZALEZ CLASS, CARMEN	Puerto Rico Highways and Transportation Authority

Claim	Claimant	Debtor
9609	HERNÁNDEZ OCAÑA, MANUEL G.	Commonwealth of Puerto Rico
6174	IRIZARRY TORRES, NEMESIO	Puerto Rico Highways and Transportation Authority
17990	IRIZARRY YAMBO, JOSE A	Commonwealth of Puerto Rico
37749	IRIZARRY-GALARZA, ROBERTO	Commonwealth of Puerto Rico
131270	JOSE LUIS ALVAREZ VALLE - SOLE INHERITOR OF THE LATE DAVID ALVAREZ VALLE	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
30316	LEON RIVERA, CARMEN A	Commonwealth of Puerto Rico
5466	LOPEZ ABRIL, RAFAEL	Puerto Rico Highways and Transportation Authority
98830	LOPEZ GINORIO, IVAN	Commonwealth of Puerto Rico
30254	LOPEZ SANTANA, MEILING	Commonwealth of Puerto Rico
155120	LUIS A. OLIVERA FRATICELLI- EMPLEADO FALLECIDO, CARMEN I. MARTINEZ MUNIZ VDA, VLADIMIR, LUIS A., KANYRA OLIVERA MARTINEZ (HIJOS)	Commonwealth of Puerto Rico
113072	MADERA PACHECO, ANA E.	Commonwealth of Puerto Rico
136239	MAISONAVE HERNANDEZ, JUDITH N	Commonwealth of Puerto Rico
131785	MAISONAVE HERNANDEZ, JUDITH N	Commonwealth of Puerto Rico
128281	MARIA DOLORES ZENO - JUAN G. COLON ZENO HEREDERO	Commonwealth of Puerto Rico
1059	MARQUEZ RIVERA, JOSE L	Commonwealth of Puerto Rico
48117	MARRERO COLON, EDGARDO	Puerto Rico Highways and Transportation Authority
109786	MARRERO TORRES, ROSALINA	Commonwealth of Puerto Rico
116768	MARTINEZ COURET, LINEL	Commonwealth of Puerto Rico
169779	MARTINEZ VALENTIN, LUIS GUILLERMO	Commonwealth of Puerto Rico
2676	MAS RODRIGUEZ, CARLOS ELIZABETH	Commonwealth of Puerto Rico
2873	MASS RODRIGUEZ, CARLOS E	Commonwealth of Puerto Rico
103894	MATOS GARCED, LUIS M.	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
49167	MIRANDA CRISTOBAL, LILLIAM	Puerto Rico Highways and Transportation Authority
54700	MORALES CORDERO, JESUS R.	Puerto Rico Highways and Transportation Authority
108165	MORALES ENCARNACIÓN, MARIA DEL MAR	Commonwealth of Puerto Rico
5596	MORALES OLMOS, SONIA	Puerto Rico Highways and Transportation Authority
84184	MORALES VAZQUEZ, MARGARITA	Commonwealth of Puerto Rico
51119	MORALES VAZQUEZ, MARGARITA	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
6202	MORALES, CARMELO HERNANDEZ	Puerto Rico Highways and Transportation Authority
161277	NIEVES NIEVES, NELSON	Commonwealth of Puerto Rico
143724	NIEVES-NIEVES, NELSON	Commonwealth of Puerto Rico
161064	NIEVES-NIEVES, NELSON	Commonwealth of Puerto Rico
161306	NIEVES-NIEVES, NELSON	Commonwealth of Puerto Rico
71192	ORFILA HERNANDEZ, EDWIN	Commonwealth of Puerto Rico
33856	ORTIZ GUEVARA, LUIS R	Commonwealth of Puerto Rico
6080	ORTIZ ORTIZ, WANDA	Puerto Rico Highways and Transportation Authority
5588	ORTIZ SANCHEZ, CORALY M.	Puerto Rico Highways and Transportation Authority
164861	PEREZ FONSECA, ELIAS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
88818	PEREZ RIVERA, JOSE R.	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
64548	POLANCO RAMOS, ROSANNA	Commonwealth of Puerto Rico
39486	QUILES, EDWIN RAMOS	Puerto Rico Highways and Transportation Authority
6227	RAMOS PITRE, DAISY	Puerto Rico Highways and Transportation Authority
150525	REYES RAMOS, AMADA	Commonwealth of Puerto Rico
51886	RIVERA ORTIZ, JOSEIRA	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
87375	RIVERA ROSARIO, HECTOR T	Commonwealth of Puerto Rico
90014	RIVERA ROSARIO, HECTOR T	Commonwealth of Puerto Rico
82422	RIVERA ROSARIO, HECTOR T.	Commonwealth of Puerto Rico
86350	RIVERA ROSARIO, HECTOR T.	Commonwealth of Puerto Rico
163071-1	RIVERA TORRES, CARLOS A.	Commonwealth of Puerto Rico
105776	RIVERA TORRES, JOSUE D.	Commonwealth of Puerto Rico
116718	RODRIGUEZ CARABALLO, VICTORIA	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
101066	RODRIGUEZ MEDINA, ESTIFANIO	Commonwealth of Puerto Rico
43218	RODRIGUEZ RAMOS, TERESITA	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
130636	RODRIGUEZ SANCHEZ, LILLIAM	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
152436	RODRIGUEZ SANTOS, MARILYN	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
38969	RUIZ ALVAREZ, JORGE A.	Puerto Rico Highways and Transportation Authority
30711	SALGADO RODRIGUEZ, ENRIQUE	Commonwealth of Puerto Rico
79916	SANTANA VAZQUEZ, CARLOS M	Puerto Rico Highways and Transportation Authority
5668	SANTIAGO LÓPEZ, MARÍA	Puerto Rico Highways and Transportation Authority
33637	SANTOS GARCIA, JUAN A	Commonwealth of Puerto Rico
5892	SEDA RIVERA, IVONNE	Puerto Rico Highways and Transportation Authority
131981	SNYDER NIEVES, LOUIS J.	Commonwealth of Puerto Rico
133079	SNYDER NIEVES, LOUIS J.	Commonwealth of Puerto Rico
133162	SNYDER NIEVES, LOUIS J.	Commonwealth of Puerto Rico
133394	SNYDER NIEVES, LOUIS J.	Commonwealth of Puerto Rico
144064	SOLIS DE JESUS, NILDA	Commonwealth of Puerto Rico
140181	SOLIS SOTO, ANGELES A.	Commonwealth of Puerto Rico
6078	TORRES CRUZ, MIGUEL E	Puerto Rico Highways and Transportation Authority
12761	TORRES FIGUEROA, JOEDDY	Commonwealth of Puerto Rico

Claim	Claimant	Debtor
172295	TORRES RODRIGUEZ, JORGE	Commonwealth of Puerto Rico
134483	TORRES SANTOS, NORMA I.	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
5843	VALENTIN TORRES, RICARDO C	Puerto Rico Highways and Transportation Authority
169620	VARGAS ALVIRA, REINALDO	Commonwealth of Puerto Rico
6148	VEGA LÓPEZ, WILLIAM	Puerto Rico Highways and Transportation Authority
175586-1	VELAZQUEZ VARGAS, DOLORES	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
120458	VELEZ CANDELARIO; ROSEMARY ALFONSO-VELEZ, MYRNA ALFONSO-VELEZ, SHIRLEY ALFONSO-VELEZ, HEREDAS DE ROSALINA	Commonwealth of Puerto Rico
20011	VILLEGAS LEVIS, NOELIS	Puerto Rico Highways and Transportation Authority
134477	VILLEGAS NAVARRO, EDUARDO	Commonwealth of Puerto Rico
539	WILLIAMS, JAMES	Commonwealth of Puerto Rico
159110	ZAYAS MORENO, MARICELIS	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
127347	JIMENEZ DE LA CRUZ, SONIA M	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
24590	CESAREO ORTIZ, EVA	Commonwealth of Puerto Rico
6255	MARRERO FIGUEROA, EVELYN	Puerto Rico Highways and Transportation Authority
19092	MATOS MORALES , ROBERT	Commonwealth of Puerto Rico
152252	MEJIAS SOTO, LISSETTE	Employees Retirement System of the Government of the Commonwealth of Puerto Rico
88751	ORTIZ RAMOS, WILLIAM	Commonwealth of Puerto Rico
17348	ARVELO PLUMEY, ALMA M	Commonwealth of Puerto Rico
46577-1	IGLESIAS DE JESUS, ELIZABETH	Commonwealth of Puerto Rico
67188	TOWER ACQUISITION GROUP, LLC	Commonwealth of Puerto Rico
67458	TOWER EQUITY GROUP, LLC	Commonwealth of Puerto Rico